

2018 Form OR-WR



Office use only

Oregon Annual Withholding Tax Reconciliation Report

Return Due Date: January 31, 2019

Submit original form—do not submit photocopy

Business Name, Business Identification Number (BIN), Federal Employer Identification Number (FEIN), Number of W-2s and 1099s

Use your 2018 OQ and Transit Tax forms. See the instructions on the back.

Withholding tax (WH) reported, Statewide transit tax (STT) reported. 1. 1st Quarter, 2. 2nd Quarter, 3. 3rd Quarter, 4. 4th Quarter, 5. Total, 6. Total Oregon income tax on W-2s or 1099s*, 7. Enter the difference between box 5 (WH) and box 6, 8. Total Oregon statewide transit tax on W-2s or 1099s*, 9. Enter the difference between box 5 (STT) and box 8.

Explanation of difference

*Include the amount of tax on your 1099s unless they are reported on a different BIN.

I certify that this report is true and correct and is filed under penalty of false swearing. Signature, Date, Phone, Name, Title

Important: Mail Form OR-WR separately from your 4th quarter Form OQ and 4th quarter statewide transit tax return.

If no payment is included, mail Oregon Department of Revenue PO Box 14260 Salem OR 97309-5060
Mail Form OR-WR and payment voucher with payment to: Oregon Department of Revenue PO Box 14800 Salem OR 97309-0920

Form OR-WR Instructions

Filing requirements

All Oregon employers who have an income tax withholding and statewide transit tax account open with the Oregon Department of Revenue must file Form OR-WR, *Oregon Annual Withholding Tax Reconciliation Report*. The 2018 form is due January 31, 2019. If you stop doing business during 2018 or no longer have employees, Form OR-WR is due 30 days **after** your final payroll.

To amend data on Form OR-WR, make a copy of the original Form OR-WR and make the necessary changes on the copy. Write "**Amended**" at the top of the form. Attach any necessary amended OQ and statewide transit tax forms to the amended Form OR-WR. Send your amended forms to the address listed on the form.

Oregon employers who fail to file Form OR-WR may be charged a \$100 penalty.

How to fill out Form OR-WR

Write your business name and Oregon business identification number (BIN) in the spaces shown. Follow the instructions below for each line number.

Line 1 through Line 4. Fill in the total Oregon tax **reported** for each quarter (use the amounts from box 5B of your 2018 OQ forms and the 'Quarterly tax' box from the 2018 quarterly statewide transit tax returns). Form OR-WR requires information in the Quarterly boxes. If you report your Oregon income tax withholding on Form OA and your Oregon statewide transit tax on the annual statewide transit tax form, enter the yearly total for your income tax withholding in Box 4 (WH) and Box 5 (WH) and the yearly total for your statewide transit tax withholding in Box 4 (STT) and Box 5 (STT). If you report your Oregon income tax withholding on Form WA and your Oregon statewide transit tax on the annual statewide transit tax form, enter the amounts withheld for each quarter in that quarter's box for both income tax withholding and statewide transit tax.

Line 5. Total. Total amount from all quarters reported in the respective boxes for income tax withholding and statewide transit tax. If you report your Oregon income

tax withholding on Form OA and your Oregon statewide transit tax on the annual statewide transit tax form, this should be the same as Box 4 for each reported tax.

Line 6. Enter the total Oregon income tax withheld from your employees' W-2s or 1099 forms.

Line 7. Enter the difference between line 5 (total income tax paid) and line 6 (total income tax shown from W-2s or 1099s).

If line 6 is **larger** than line 5, you owe additional tax (shown on line 7). If line 6 is **smaller** than line 5, you overpaid your income tax and have a credit. If the amount on line 7 is -0-, your state income tax withholding account balances.

Line 8. Enter the total Oregon statewide transit tax withheld from your employees' W-2s or 1099 forms.

Line 9. Enter the difference between line 5 (total statewide transit tax paid) and line 8 (total statewide transit tax shown from W-2s or 1099s).

If line 8 is **larger** than line 5, you owe additional tax (shown on line 9). If line 8 is **smaller** than line 5, you overpaid your statewide transit tax and have a credit. If the amount on line 9 is -0-, your statewide transit tax withholding account balances.

Give an explanation of the difference on the lines provided. Submit an amended OQ, WA or OQ for income tax and and amended for the statewide transit tax.

If you have overpaid, the credit may be applied to a future quarter. **The credit may not be used for another tax program.** If you want the credit refunded, send a written request, or you may use the explanation lines on Form OR-WR to request your refund.

Sign and date your completed Form OR-WR. Print your name and telephone number.

If you owe tax, include a payment. Don't staple or tape your payment to Form OR-WR. Remove and keep any check stubs.

File Form OR-WR

File Form OR-WR on Revenue Online at www.oregon.gov/dor.

— IMPORTANT —

Mail your Form OR-WR separately from your 2018 4th quarter Form OQ and 4th quarter statewide transit tax form. If you amend Form OR-WR, you will also need to amend Form OQ and 4th quarter statewide transit tax form. Make a copy for your records. The voucher is located at www.oregon.gov/dor.